AMENDMENTS TO THE CLAIMS:

The listing of claims will replace all prior versions, and listings of claims in the application:

LISTING OF THE CLAIMS

- 1-12. (Cancelled).
- 13. (Currently Amended) A vehicle closure structure comprising:

a frame having a double-hat shape including a raised section and an inner flange and an outer flange flanking the raised section, the raised section extending longitudinally along at least a top edge and a bottom edge of the frame;

a sheet molding compound structural cladding adjacent and connected to the raised section of the frame along both the top edge and the bottom edge of the frame for spreading any loads applied to the structural cladding to both the top edge and the bottom edge of the frame; and

a skin adjacent and connected to the outer flange of the frame.

14. (Currently Amended) The vehicle closure structure of claim 13 further including:

an opening defined approximately centrally on the frame; and

a control mechanism directly mounted to the inner flange of the frame <u>in the opening</u> for operating and disabling associated locks and hinges of the tailgate.

- 15. (Currently Amended) The vehicle closure structure of claim 13 wherein the structural cladding includes a corrugated section <u>having laterally extending corrugations</u> for spreading any load applied thereto to the frame.
- 16. (Currently Amended) The vehicle closure structure of claim 15 wherein the corrugated section is generally located in an area defined inside the raised section <u>and the</u> corrugations generally extend from the top edge to the bottom edge of the frame.
 - 17. (Cancelled).

- 18. (Currently Amended) The vehicle closure structure of claim 17 wherein the further including at least one stiffener [[is]] connected to and positioned adjacent at least one corner of the frame that will have an associated hinge attached thereto for reinforcing the frame.
 - 19. (Currently Amended) A vehicle load-carrying bed comprising:
 - a generally rectangular bed floor;
 - a front wall extending upwardly adjacent a front edge of the bed floor;
 - a first side wall extending upwardly adjacent a first side edge of the bed floor;
- a second side wall extending upwardly adjacent a second, opposite side edge of the bed floor; and

a dual-axis tailgate positioned along a rear edge of the bed floor and extending between the first and second sidewalls, the tailgate pivotally movable about an axis generally parallel with the rear edge of the bed floor and about an axis generally parallel with a vehicle bed edge of the first side wall, the tailgate including:

a sheet metal frame having an <u>upper</u> embossed area <u>and a lower embossed</u> <u>area</u> for increasing the rigidity of the tailgate, <u>the frame defining an opening</u> <u>between the upper and lower embossed areas for receiving a control mechanism therein;</u>

a cladding <u>formed of sheet molding compound</u> attached to a first side of the frame facing the front wall, <u>the cladding fixedly attached to the frame upper embossed area and to the frame lower embossed area; [[and]]</u>

a skin attached to a second, opposite side of the frame, the skin defining a handle opening aligned with the frame opening for receiving a handle connected to the control mechanism; and

a cap received over the frame upper embossed area and secured against the cladding and the skin.

20. (Currently Amended) The tailgate assembly of claim [[1]] 13 wherein the stamped sheet metal frame is an integral structure formed from a single steel sheet.

21. (Currently Amended) The tailgate assembly of claim [[1]] 13 wherein the stamped sheet metal frame substantially forms a tailgate structure and defines a size of the tailgate structure.

22. (Cancelled).

- 23. (New) The tailgate assembly of claim 13 wherein a first plurality of fasteners fixedly connect the structural cladding to the frame along the top edge and a second plurality of fasteners fixedly connect the structural cladding to the frame along the bottom edge.
- 24. (New) The tailgate assembly of claim 23 wherein the first and second plurality of fasteners are bolts.
- 25. (New) The tailgate assembly of claim 14 wherein the skin defines a handle opening that is in registry with the frame opening, a handle actuator is disposed in the handle opening and operatively connected to the control mechanism.
- 26. (New) The tailgate assembly of claim 13 wherein the cladding has an upper portion fixedly secured to the frame raised section along the frame top edge and a bottom portion fixedly secured to the frame raised section along the frame bottom edge, the cladding including a first flange extending from the cladding upper portion and extending along a raised section wall defining a height of the raised section and a second flange extending from the cladding lower portion and extending along another raised section wall defining the height of the raised section.
- 27. (New) The tailgate of claim 19 wherein the cladding includes an upper and lower flange portion, the upper flange portion wraps around an upper embossed area outer wall and the lower flange portion wraps around a lower embossed area outer wall.
- 28. (New) A tailgate assembly mounted along an open edge of a vehicle's open load-carrying bed, the tailgate assembly comprising:

a stamped sheet metal frame having a reinforced cross-sectional shape with an inner side facing an associated vehicle's load-carrying bed and an outer side opposite the inner side, the frame pivotally connected to a wall forming the vehicle's open load-carrying bed, the frame including a first raised section extending longitudinally adjacent a top edge of the frame and second raised section extending longitudinally adjacent a bottom edge of the frame which together form the reinforced cross-sectional shape, the frame defining an opening therethrough between the first and second raised sections;

a paneless skin attached to the outer side of the frame; and

a structural cladding attached to the inner side of the frame and substantially covering the inner side.

- 29. (New) The tailgate assembly of claim 28 wherein the frame further includes a first peripheral flange located between the first raised section and the top edge of the frame and a second peripheral flange located between the second raised section and the bottom edge of the frame.
- 30. (New) The tailgate assembly of claim 28 wherein the structural cladding is attached to the first raised section and is attached to the second raised section.
- 31. (New) The tailgate assembly of claim 28 wherein the structural cladding includes corrugations extending between the first and second raised sections.
- 32. (New) The tailgate assembly of claim 31 wherein the corrugations include recessed sections received between the first and second raised members and within a depression defined therebetween.
- 33. (New) The tailgate assembly of claim 28 wherein the structural cladding is formed of a sheet molded compound (SMC).
- 34. (New) The tailgate of claim 33 wherein the SMC is a 45% glass-filled vinyl ester/polyester resin-based sheet.

- 35. (New) The tailgate of claim 28 wherein the structural cladding includes an upper flange portion folded around the first raised section and a lower flange portion folded around the second raised section.
- 36. (New) The tailgate of claim 28 wherein the skin defines a first handle opening therethrough that is in registry with the frame opening and further defines a second handle opening adjacent the bottom edge.